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Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,USA CAPITAL REALTY ADVISORS,
LLC,USA CAPITAL DIVERSIFIED TRUST
DEED FUND, LLC,USA CAPITAL FIRST TRUST DEED
FUND, LLC,USA SECURITIES, LLC,
Debtors.

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**NOTICE OF ENTRY OF ORDER
SUSTAINING THE USACM
LIQUIDATING TRUST'S
OBJECTION TO CLAIM NO. 10725-
02564 FILED BY JUDD ROBBINS
IRA, RETIREMENT ACCTS INC
CFBO AS IMPROPERLY
ASSERTING SECURED STATUS**

Affects:

- ☐ All Debtors
☒ USA Commercial Mortgage Company
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA Capital First Trust Deed Fund, LLC
☐ USA Securities, LLC

PLEASE TAKE NOTICE that an Order Sustaining the USACM Liquidating Trust's Objection to Claim No. 10725-02564 Filed by Judd Robbins IRA, Retirement Accts Inc CFBO as Improperly Asserting Secured Status [DE 5182] was entered on the 31st day of October 2007, a true and correct copy of which is attached hereto as Exhibit A.

LEWIS
AND
ROCA
LLP
LAWYERS

RESPECTFULLY SUBMITTED November 9, 2007.

LEWIS AND ROCA LLP

By /s/ RC (#006593)
Susan M. Freeman
Rob Charles
Attorneys for USACM Liquidating Trust

PROOF OF SERVICE

Copy of the foregoing mailed by First
Class, US Mail, postage prepaid, on
November 9, 2007 to the following
interested party:

Judd Robbins IRA, Retirement Accts INC CFBO
c/o Bradley Paul Elley Esq.
120 Country Club Drive, Suite 5
Incline Village, NV 89451

/s/ Christine E. Laurel
Christine E. Laurel
Lewis and Roca